



General Assembly

February Session, 2010

Raised Bill No. 5420

LCO No. 1876

* ____HB05420PD____041410____*

Referred to Committee on Environment

Introduced by:
(ENV)

AN ACT CONCERNING THE TRANSITION FROM THE TEN MIL PROGRAM IN 2011.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-96 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 Woodland or land suitable for forest planting not less than twenty-
4 five acres in area and not exceeding in value one hundred dollars per
5 acre exclusive of timber growing thereon may, upon application of the
6 owner, be given special classification as forest land for purposes of
7 taxation. Application for such classification shall be made to the State
8 Forester, accompanied by such description of the land as the State
9 Forester may require and by a sworn statement from the assessors of
10 the town giving the true value of the land alone and the true value of
11 any timber thereon. When the value of the land alone exceeds one
12 hundred dollars per acre, it shall not be classified as forest land. When
13 such application has been made, the State Forester shall examine the
14 land and, if he finds the requirements herein specified have been
15 fulfilled, he shall issue a quadruplicate certificate of classification, the
16 original to be filed in the State Forester's office, one copy in the office

17 of the Secretary of the Office of Policy and Management, one copy in
 18 the assessors' office of the town in which the land is located and one
 19 copy with the owner, who shall cause it to be entered on the land
 20 records of such town. Any owner of land classified under this section
 21 may, on or after October 1, 1972, but prior to October 1, 1973, and on or
 22 after October 1, 2010, but prior to October 1, 2011, convert to the
 23 provisions of section 12-107d without penalty, including, but not
 24 limited to, any penalty for the value of any standing timber, the sale of
 25 land to a land preservation organization or the sale of a conservation
 26 easement. Any such owner desiring such conversion shall notify the
 27 board of assessors of the town in which the land is located by
 28 registered mail and any agreement reached between October 1, 2010,
 29 and October 1, 2011, to authorize such transfer shall be executed not
 30 later than October 1, 2011.

31 Sec. 2. Section 12-97 of the general statutes is repealed and the
 32 following is substituted in lieu thereof (*Effective from passage*):

33 Land bearing timber of more than ten years' growth, such timber
 34 having a taxable value, may be classified as forest land as specified in
 35 section 12-96, as amended by this act, and shall thereafter be taxed
 36 annually at the local rate, but not more than ten mills in any case, upon
 37 the true and actual value of the land and timber separately as
 38 established by the assessors at the time the classification was made. A
 39 revaluation of both land and timber separately shall be made by the
 40 assessors fifty years after the date of original classification, such
 41 revaluation to be subject to an annual tax at the local rate, but not more
 42 than ten mills, for another period of fifty years. At the end of this
 43 period, provided such classification has been continuously maintained,
 44 such land and timber shall, whenever necessary, be revalued
 45 separately by the assessors, and such new valuation shall be taxed
 46 annually thereafter at the local rate. Whenever a cutting is made on
 47 land classified under this section, except as specified in section 12-100,
 48 the material removed shall be subject to a graduated yield tax at the
 49 following rates on the value determined as provided in section 12-100:
 50 From one to ten years after the land has been classified the tax shall be

51 two per cent of the yield; from eleven to twenty years after the land
 52 has been classified the tax shall be three per cent of the yield; from
 53 twenty-one to thirty years after the land has been classified the tax
 54 shall be four per cent of the yield; from thirty-one to forty years after
 55 the land has been classified the tax shall be five per cent of the yield;
 56 from forty-one to fifty years after the land has been classified the tax
 57 shall be six per cent of the yield; over fifty years after the land has been
 58 classified the tax shall be seven per cent of the yield. Any owner of
 59 land classified under this section may, on or after October 1, 1972, but
 60 prior to October 1, 1973, and on or after October 1, 2010, but prior to
 61 October 1, 2011, convert to the provisions of section 12-107d without
 62 penalty, including, but not limited to, any penalty for the value of any
 63 standing timber, the sale of land to a land preservation organization or
 64 the sale of a conservation easement. Any such owner desiring such
 65 conversion shall notify the board of assessors of the town in which the
 66 land is located by registered mail and any agreement reached between
 67 October 1, 2010, and October 1, 2011, to authorize such transfer shall be
 68 executed not later than October 1, 2011.

69 Sec. 3. Section 12-98 of the general statutes is repealed and the
 70 following is substituted in lieu thereof (*Effective from passage*):

71 Land fully stocked with forest trees not more than ten years old,
 72 except scattered older trees the value of which for timber does not
 73 increase the assessed value of the property, land incompletely or
 74 partially stocked with forest trees not more than ten years old, when
 75 planted with a sufficient number of additional trees to assure a spacing
 76 of approximately eight by eight feet over the entire area, and open land
 77 planted with forest trees not less than seven hundred to the acre,
 78 provided in each case the trees planted shall be ash, chestnut, maple,
 79 oak, tulip, white pine, red pine, Scotch pine, European larch or
 80 Norway spruce, or any other kinds of trees approved by the State
 81 Forester, and provided the State Forester shall approve the manner in
 82 which the trees are planted, may be classified as forest land as
 83 specified in section 12-96, as amended by this act, and shall thereafter
 84 be taxed annually at the local rate, but not more than ten mills in any

85 case, on a valuation of the land alone established and reestablished by
 86 the assessors of the town as provided in section 12-97, as amended by
 87 this act. Whenever a cutting has been made, except as specified in
 88 section 12-100, a yield tax of ten per cent shall be levied on the value of
 89 the material removed, such value to be determined as provided in
 90 section 12-100. Whenever a timber crop has been removed, either in
 91 one or several cuttings, and the land reforested, either naturally or by
 92 planting, such land may be reclassified upon application by the owner,
 93 or the existing classification may be continued and tax collected on the
 94 established valuation as hereinbefore provided for the balance of the
 95 uncompleted valuation period. If the existing classification is
 96 continued, a revaluation shall be made at the end of such uncompleted
 97 period and taxes thereafter assessed as hereinbefore provided. Any
 98 owner of land classified under this section may, on or after October 1,
 99 1972, but prior to October 1, 1973, and on or after October 1, 2010, but
 100 prior to October 1, 2011, convert to the provisions of section 12-107d
 101 without penalty, including, but not limited to, any penalty for the
 102 value of any standing timber, the sale of land to a land preservation
 103 organization or the sale of a conservation easement. Any such owner
 104 desiring such conversion shall notify the board of assessors of the town
 105 in which the land is located by registered mail and any agreement
 106 reached between October 1, 2010, and October 1, 2011, to authorize
 107 such transfer shall be executed not later than October 1, 2011.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	12-96
Sec. 2	<i>from passage</i>	12-97
Sec. 3	<i>from passage</i>	12-98

ENV *Joint Favorable*

PD *Joint Favorable*